

SUMMARY ANALYSIS OF AMENDED BILL

Franchise Tax Board

Author: AR&T Committee Analyst: LuAnna Hass Bill Number: AB 2979

Related Bills: See Prior Analysis Telephone: 845-7478 Amended Date: April 30, 2002

Attorney: Patrick Kusiak Sponsor: _____

SUBJECT: Adjust. Of Refundable Credit/Clarify Gov't Code/Electronic Signatures/Frivolous Return Penalty/HRA Technical

- ☒ DEPARTMENT AMENDMENTS ACCEPTED. Amendments reflect suggestions of previous analysis of bill as introduced February 27, 2002.
- ☐ AMENDMENTS IMPACT REVENUE. A new revenue estimate is provided.
- ☐ AMENDMENTS DID NOT RESOLVE THE DEPARTMENT'S CONCERNS stated in the previous analysis of bill as introduced/amended _____.
- ☐ FURTHER AMENDMENTS NECESSARY.
- ☐ DEPARTMENT POSITION CHANGED TO _____.
- ☒ REMAINDER OF PREVIOUS ANALYSIS OF BILL AS INTRODUCED February 27, 2002, STILL APPLIES.
- ☐ OTHER - See comments below.

SUMMARY

This Franchise Tax Board (FTB) sponsored bill would:

- Amend the Government Code to delete an obsolete reference.
- Give FTB statutory authority both to accept e-signatures for returns and to prescribe procedures for e-signatures for returns.
- Address an administrative problem in the processing of the Child and Dependent Care Credit.
- Conform state law to federal law regarding certain penalties.
- Make nonsubstantive, technical changes to the Senior Citizens Homeowners and Renters Property Tax Assistance Laws.

SUMMARY OF AMENDMENT

The April 30, 2002, amendments resolved the department's technical consideration by accepting the amendment suggested in the department's analysis of this bill as introduced February 27, 2002. In addition, the April 30 amendments would make technical changes to clarify the language regarding electronic signatures and remove the provision that would have included "clerical error" in the definition of "mathematical error." The remainder of the department's analysis of the bill as introduced February 27, 2002, still applies.

Board Position:

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<input type="checkbox"/> SA	<input type="checkbox"/> O	<input type="checkbox"/> NAR
<input type="checkbox"/> N	<input type="checkbox"/> OUA	<input type="checkbox"/> PENDING

Legislative Director

Date

Brian Putler

5/9/02

POSITION

Support.

On March 6, 2002, the Franchise Tax Board voted 2-0 to sponsor the language included in this bill.

LEGISLATIVE STAFF CONTACT

LuAnna Hass
Franchise Tax Board
845-7478

Brian Putler
Franchise Tax Board
845-6333